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January 21, 2015

Hon. Lorna G. Schofield, USDJ United States District Court Southern District of New York 500 Pearl Street New York, New York 10007

Re: Response to Plaintiff's proof of domicile

Opinion Corp. v. Roca Labs, Inc. Case No.: 14-cv-6396 (LGS)

Dear Judge Schofield:

Please accept this correspondence in prompt and brief reply to the Plaintiff's letter filed via ECF a few moments ago. Although the Court has not requested my reply, I thought it would be helpful in light of the conference scheduled for this afternoon.

Plaintiff submitted a printout from its own website providing a Manhattan address at 1732 First Avenue, New York, NY. A printout from the NYS Department of State indicates that the Corporation is registered in Kings County and its CEO and principal executive office also are located in Kings County. *See* Exhibit 1.

Also annexed hereto as Exhibit 2 is a printout from the UPS Store website identifying a location at 1732 First Avenue, NY, NY. Apparently, the Plaintiff has a mailbox rented in Manhattan and Defendants respectfully defer to the Court to conclude if the Southern District of New York is the proper venue for this action.

Thank you for your attention to this matter. I look forward to discussing it further at the scheduled conference.

Respectfully submitted,

/s/ Shawn J. Wallach

Shawn J. Wallach

Cc:

VIA ECF Goetz Fitzpatrick, LLP One Penn Plaza New York, NY 10119